

SHIRE OF BROOMEHILL-TAMBELLUP

MONTHLY FINANCIAL REPORT

For the Period Ended 31 July 2020

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SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF FINANCIAL ACTIVITY
By Nature or Type
For the Period Ended 31 July 2020

	Note	Adopted Budget 2020/21	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(b)	
Operating Revenues							
Rate Revenue		2,582,700	0	0.00	0		
Grants, Subsidies and Contributions		1,364,400	28,472	29,412.22	940	3.2%	
Profit on Asset Disposal	10	358,500	0	0.00	0		
Fees and Charges		387,400	11,703	12,905.38	1,202	9.3%	
Interest Earnings		42,400	1,431	1,935.87	505	26.1%	
Other Revenue		99,200	1,101	1,325.86	225	17.0%	
Total		4,834,600	42,707	45,579.33	2,872		
Operating Expense							
Employee Costs		(2,077,800)	(180,733)	(175,619.09)	5,114	2.9%	
Materials and Contracts		(1,888,000)	(201,451)	(216,286.27)	(14,835)	(6.9%)	
Utilities Charges		(294,600)	(9,008)	(9,214.08)	(206)	(2.2%)	
Depreciation (Non-Current Assets)		(1,855,000)	0	0.00	0		
Interest Expenses		(62,000)	(7,209)	(7,352.80)	(144)	(2.0%)	
Insurance Expenses		(175,100)	0	0.00	0		
Loss on Asset Disposal	10	(114,100)	0	0.00	0		
Other Expenditure		(92,000)	(200)	(155.44)	45	28.7%	
Total		(6,558,600)	(398,601)	(408,627.68)	(10,027)		
Funding Balance Adjustment							
Add Back Depreciation		1,855,000	0	0.00	0		
(Profit)/Loss on Asset Disposal	10	(244,400)	0	0.00	0		
Adjust Provisions and Accruals		0	0	0.00	0	0.0%	
Net Operating		(113,400)	(355,894)	(363,048.35)	(7,154)		
Capital Revenues							
Grants, Subsidies and Contributions	8	2,963,900	0	0.00	0		
Proceeds from Disposal of Assets	10	1,227,000	0	0.00	0		
Transfer from Reserves	9	884,700	0	0.00	0		
Proceeds from New Loans		0	0	0.00	0		
Proceeds - Short Term Loan Facilities		600,000	0	0.00	0		
Total		5,675,600	0	0.00	0		
Capital Expenses							
Land Held for Resale		0	0	0.00	0	0.0%	
Land and Buildings	12	(853,500)	(100,000)	(99,434.40)	566	0.6%	
Plant and Equipment	12	(1,032,000)	0	0.00	0		
Furniture and Equipment	12	(12,000)	0	0.00	0		
Infrastructure - Roads	12	(1,807,800)	(75,000)	(79,400.00)	(4,400)	(5.5%)	
Infrastructure - Other	12	(1,181,500)	(2,000)	(1,523.82)	476	31.2%	
Repayment of Debentures	12	(123,500)	0	0.00	0		
Payment of Short Term Loan Facilities		(600,000)	0	0.00	0		
Transfer to Reserves	9	(534,100)	0	0.00	0		
Total		(6,144,400)	(177,000)	(180,358.22)	(3,358)		
Net Capital		(468,800)	(177,000)	(180,358.22)	(3,358)		
Total Net Operating + Capital		(582,200)	(532,894)	(543,406.57)	(10,513)		
Opening Funding Surplus(Deficit)		582,200	582,200	514,617.39	(67,583)	(13.1%)	▼
Closing Funding Surplus(Deficit)	4	0	49,306	(44,831.23)	(78,095)		

SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF FINANCIAL ACTIVITY
By Reporting Program
For the Period Ended 31 July 2020

	Note	Adopted Budget 2020/21	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(b)	
Operating Revenues							
Governance		67,800	2,000	2,318.28	318	13.73%	
General Purpose Funding		3,488,500	20,000	21,703.46	1,703	7.85%	
Law, Order and Public Safety		150,900	0	297.64	298	100.00%	
Health		2,900	0	0.00	0		
Education and Welfare		38,800	0	0.00	0		
Housing		511,500	7,500	7,581.36	81	1.07%	
Community Amenities		85,400	1,101	1,065.33	(36)	(3.35%)	
Recreation and Culture		44,700	1,583	1,743.40	160	9.20%	
Transport		184,000	2,530	2,683.12	153	5.71%	
Economic Services		172,700	1,120	1,121.05	1	0.09%	
Other Property and Services		87,400	6,873	7,065.69	193	2.73%	
Total		4,834,600	42,707	45,579.33	2,872		
Operating Expense							
Governance		(581,600)	(115,301)	(118,926.60)	(3,626)	(3.05%)	
General Purpose Funding		(272,500)	(4,588)	(4,407.42)	181	4.10%	
Law, Order and Public Safety		(297,400)	(11,703)	(12,491.58)	(789)	(6.31%)	
Health		(53,100)	(1,500)	(1,513.60)	(14)	(0.90%)	
Education and Welfare		(95,100)	(1,107)	(1,113.26)	(6)	(0.56%)	
Housing		(188,100)	(9,873)	(10,968.73)	(1,096)	(9.99%)	
Community Amenities		(449,500)	(4,382)	(4,665.87)	(284)	(6.08%)	
Recreation and Culture		(1,387,000)	(40,278)	(43,223.84)	(2,946)	(6.82%)	
Transport		(2,835,200)	(140,823)	(138,873.28)	1,950	1.40%	
Economic Services		(360,200)	(10,311)	(10,455.77)	(145)	(1.38%)	
Other Property and Services		(38,900)	(58,735)	(61,987.73)	(3,253)	(5.25%)	
Total		(6,558,600)	(398,601)	(408,627.68)	(10,027)		
Funding Balance Adjustment							
Add back Depreciation		1,855,000	0	0.00	0		
(Profit)/Loss on Asset Disposal	10	(244,400)	0	0.00	0		
Adjust Provisions and Accruals		0	0	0.00	0		
Net Operating		(113,400)	(355,894)	(363,048.35)	(7,154)		
Capital Revenues							
Grants, Subsidies and Contributions	8	2,963,900	0	0.00			
Proceeds from Disposal of Assets	10	1,227,000	0	0.00	0		
Transfer from Reserves	9	884,700	0	0.00	0		
Proceeds from New Loans		0	0	0.00	0		
Proceeds - Short Term Loan Facility		600,000	0	0.00	0		
Total		5,675,600	0	0.00	0		
Capital Expenses							
Land Held for Resale		0	0	0.00	0	0.00%	
Land and Buildings	12	(853,500)	(100,000)	(99,434.40)	566	0.57%	
Plant and Equipment	12	(1,032,000)	0	0.00	0		
Furniture and Equipment	12	(12,000)	0	0.00	0	0.00%	
Infrastructure Assets - Roads	12	(1,807,800)	(75,000)	(79,400.00)	(4,400)	(5.54%)	
Infrastructure Assets - Other	12	(1,181,500)	(2,000)	(1,523.82)	476	31.25%	
Repayment of Debentures		(123,500)	0	0.00	0		
Payment of Short Term Loan Facilities		(600,000)	0	0.00	0		
Transfer to Reserves	9	(534,100)	0	0.00	0		
Total		(6,144,400)	(177,000)	(180,358.22)	(3,358)		
Net Capital		(468,800)	(177,000)	(180,358.22)	(3,358)		
Total Net Operating + Capital		(582,200)	(532,894)	(543,406.57)	(10,513)		
Opening Funding Surplus(Deficit)		582,200	582,200	514,617.39	(67,583)	(13.13%)	▼
Closing Funding Surplus(Deficit)	4	0	49,306	(44,831.23)	(78,095)		

SHIRE OF BROOMEHILL-TAMBELLUP
BALANCE SHEET
For the Period Ended 31 July 2020

	Actual 2020/21	C/fwd 1 July 2020
CURRENT ASSETS		
Cash	3,074,053.37	4,146,346.54
Receivables	406,110.33	476,815.69
Inventories - Stock on Hand	21,715.75	42,199.60
TOTAL CURRENT ASSETS	3,501,879.45	4,665,361.83
CURRENT LIABILITIES		
Creditors and Provisions	2,347,934.33	2,951,968.09
Borrowings	966,771.88	966,771.88
TOTAL CURRENT LIABILITIES	3,314,706.21	3,918,739.97
NET CURRENT ASSETS	187,173.24	746,621.86
NON-CURRENT ASSETS		
Receivables	64,723.42	64,723.42
Inventories - Land Held for Resale	216,000.00	216,000.00
Financial Assets	70,965.45	70,965.45
Property, Plant and Equipment	20,066,825.70	19,965,867.48
Infrastructure Assets	118,368,800.15	118,289,400.15
TOTAL NON-CURRENT ASSETS	138,787,314.72	138,606,956.50
NON-CURRENT LIABILITIES		
Creditors and Provisions	73,064.60	73,064.60
Borrowings	1,098,430.74	1,098,430.74
TOTAL NON-CURRENT LIABILITIES	1,171,495.34	1,171,495.34
NET ASSETS	137,802,992.62	138,182,083.02
EQUITY		
Accumulated Surplus	38,413,515.20	38,776,563.55
Reserves - Asset Revaluation	97,756,142.50	97,756,142.50
Reserves - Cash Backed	1,649,376.97	1,649,376.97
TOTAL EQUITY	137,819,034.67	138,182,083.02

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2020

1: (a) Nature or Type Classifications

REVENUES

Rates

All rates levied under the Local Government Act 1995. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

Operating Grants, Subsidies and Contributions

Refers to all amounts received as grants, subsidies and contributions that are not non-operating grants.

Non-Operating Grants, Subsidies and Contributions

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

Profit on Asset Disposal

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

Fees and Charges

Revenues (other than service charges) from the use of facilities and charges made for local government services, facility hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Includes rubbish collection fees, rental of property, fines and penalties, other fees and charges.

Service Charges

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

Interest Earnings

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments and interest on rate arrears.

Other Revenue / Income

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

EXPENSES

Employee Costs

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2020

1: (a) Nature or Type Classifications

Materials and Contracts

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, information technology and communications expenses, advertising, memberships, periodicals, publications, hire expenses. rental. leases. postage and freight etc.

Utilities (Gas, Electricity, Water, etc.)

Expenditures made to the respective agencies for the provision of power, gas, telephone or water services.

Insurance

All insurance premiums - excluding worker's compensation which is included as a cost of employment.

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

Other expenditure

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2020

1: (b) Reporting Program Classifications (Function / Activity)

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

GOVERNANCE

Objective:

To provide a decision making process for the efficient allocation of scarce resources.

Activities:

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific Shire activities.

GENERAL PURPOSE FUNDING

Objective:

To collect revenue to allow for the provision of services

Activities:

Rates; general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objective:

To provide services to help ensure a safer and environmentally conscious community.

Activities:

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

HEALTH

Objective:

To provide an operational framework for environmental and community health.

Activities:

Inspection of food outlets and their control; mosquito control and maintenance of the Infant Health Clinic in Tambellup

EDUCATION AND WELFARE

Objective:

To provide services to the elderly, children and youth.

Activities:

Assistance to the Broomehill and Tambellup Primary Schools; support of the "A Smart Start" program.

HOUSING

Objective:

To provide and maintain staff housing, and accommodation for 'well aged' seniors in the Community.

Activities:

Provision and maintenance of staff housing; and the Independent Living Seniors accommodation in Tambellup.

COMMUNITY AMENITIES

Objective:

To provide services required by the Community.

Activities:

Rubbish collection services; operation of the tip sites and waste transfer stations; administration of the Town Planning Scheme; Cemetery maintenance at Broomehill, Tambellup and Pindellup cemeteries; public conveniences and protection of the environment.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2020

1: (b) Reporting Program Classifications (Function / Activity)

RECREATION AND CULTURE

Objective:

To establish and effectively manage infrastructure and resources which will assist with the social well-being of the Community.

Activities:

Maintenance of public halls, recreation grounds, parks, gardens, reserves and playgrounds. Operation of the Broomehill Library and support to the Tambellup Community Resource centre for management of the Tambellup library. Museums and other cultural facilities.

TRANSPORT

Objective:

To provide safe, effective and efficient transport services to the Community.

Activities:

Construction and maintenance of streets, roads and bridges. Cleaning and lighting of streets; maintenance of the Broomehill and Tambellup works depots. Provision of the Department of Transport licensing services to the Community.

ECONOMIC SERVICES

Objective:

To assist in promoting the Shire and its economic wellbeing.

Activities:

Tourism and area promotion, including operation of the Broomehill Caravan Park. Provision of rural services which includes noxious weed control, vermin control and standpipes. Provision of Building

OTHER PROPERTY & SERVICES

Objectives:

To monitor and control councils works overhead operating accounts.

Activities:

Private works operations; public works overhead costs; plant operation costs and unclassified items.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
by Reporting Program
For the Period Ended 31 July 2020

2: REPORT ON SIGNIFICANT VARIANCES

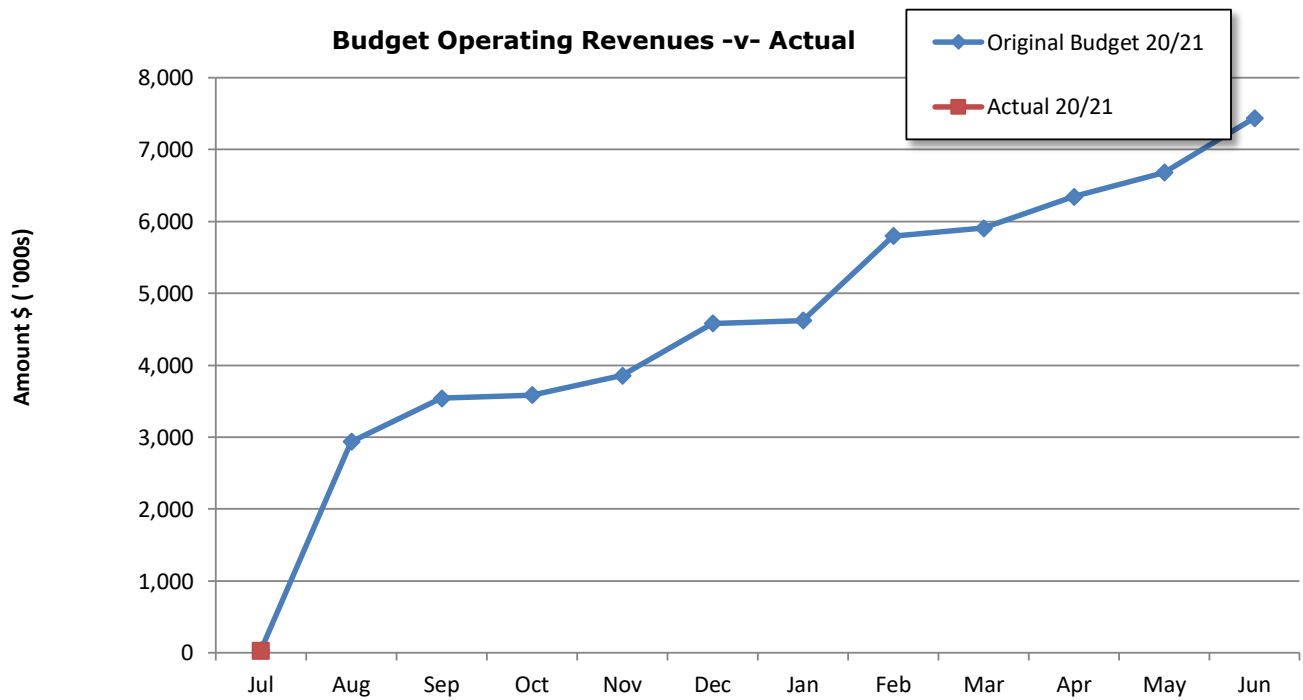
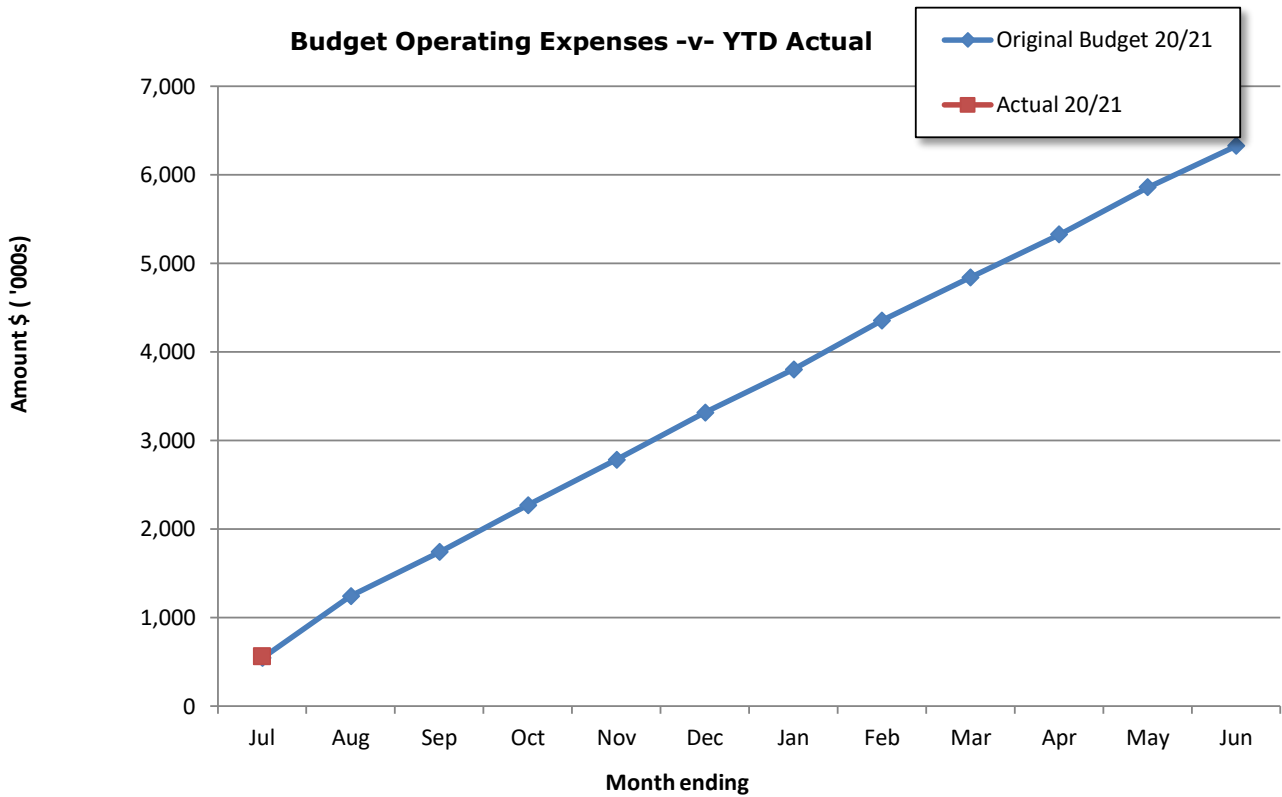
The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.

The material variance adopted by Council for the 2020/21 year is \$10,000 or 10% whichever is greater.

	Variance	
	Timing	Permanent
<p>Opening Funding Surplus/(Deficit) End of year accruals and adjustments are still to be made for 30 June 2020, and the opening surplus is expected to align with the budgeted amount.</p>	■	

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2020

3: Graphical Representation - Source Statement of Financial Activity



SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2020

4: NET CURRENT FUNDING POSTION

	Note	Actual 2020/21	C/fwd 1 July 2020
		\$	\$
Current Assets			
Cash Unrestricted		512,167.19	110,758.95
Cash Restricted - Other Payables		912,509.21	2,386,210.62
Cash Restricted - Reserves	9	1,649,376.97	1,649,376.97
Receivables - Rates and Rubbish	6	272,830.72	277,093.04
Receivables - Other	6	33,067.67	88,630.26
Inventories		21,715.75	42,199.60
Accruals and Provisions		62,718.22	62,718.22
		3,464,385.73	4,616,987.66
Less: Current Liabilities			
Payables		(971,072.05)	(45,226.83)
Net GST & PAYG		141.29	(45,155.83)
Other Payables - Bonds & Deposits		(4,140.00)	(3,890.00)
Other Payables - Building Retention Bonds		(145,471.93)	(141,174.34)
Other Payables - A Smart Start		(90,574.44)	(90,574.44)
Other Payables - Great Southern Treasures		(41,724.32)	(41,724.32)
Other Payables - Great Sthn Housing Initiative		(579,093.00)	(2,057,342.00)
Accruals and Provisions		(27,905.54)	(27,905.54)
		(1,859,839.99)	(2,452,993.30)
Less: Cash Restricted - Reserves	9	(1,649,376.97)	(1,649,376.97)
Net Current Funding Position		(44,831.23)	514,617.39

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2020

5: CASH AND INVESTMENTS

Ref	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total \$	Institution	Maturity Date
(a) Cash Deposits							
Municipal Fund		510,667.19	912,509.21		1,423,176.40	Bendigo	
Trust Fund				15,148.22	15,148.22	Bendigo	
Cash on Hand		1,500.00			1,500.00		
(b) Term Deposits							
Reserve Funds	0.60%		1,649,376.97		1,649,376.97	Bendigo	29/09/2020
Total		512,167.19	2,561,886.18	15,148.22	3,089,201.59		

Comments/Notes - Investments

a) Cash Deposits

The balance reported for the Municipal Fund is the reconciled closing balance of the bank account at the end of the period. The closing balance takes into account unrepresented items at the end of the reporting period.

b) Term Deposits
Reserve Funds

Councils Reserve Funds are held collectively in one investment. Further detail in relation to Councils Reserve Funds are shown in Note 9.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2020

6: RECEIVABLES

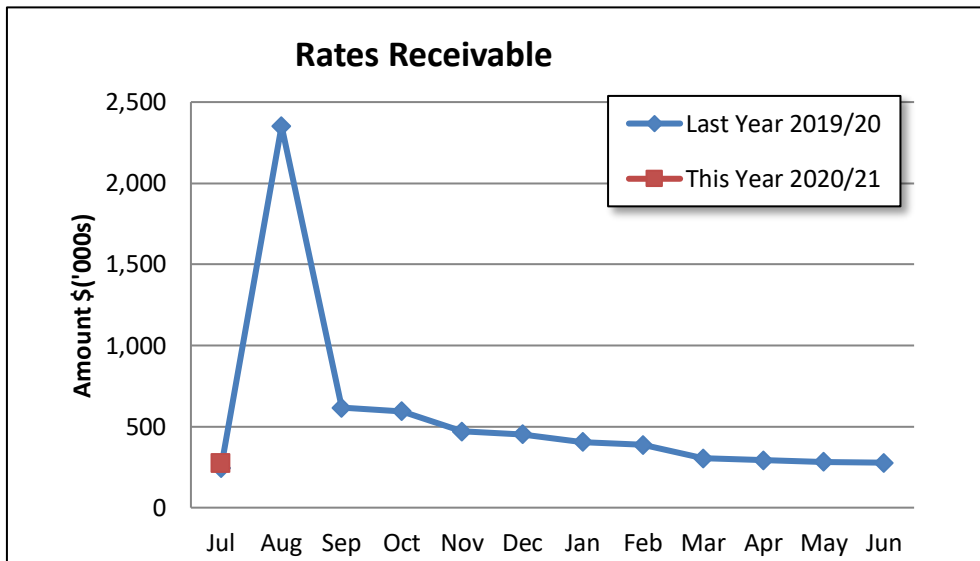
Rates & Rubbish

Opening Arrears Previous Years
 Rates Levied this year
 Less Collections to date
 Equals Current Outstanding

Actual 2020/21	c/fwd 1 July 2020
\$ 277,093.04	\$ 252,395.65
-	2,661,480.09
(4,262.32)	(2,636,782.70)
272,830.72	277,093.04
272,830.72	277,093.04
1.54%	90.49%

Net Rates Collectable

% Collected

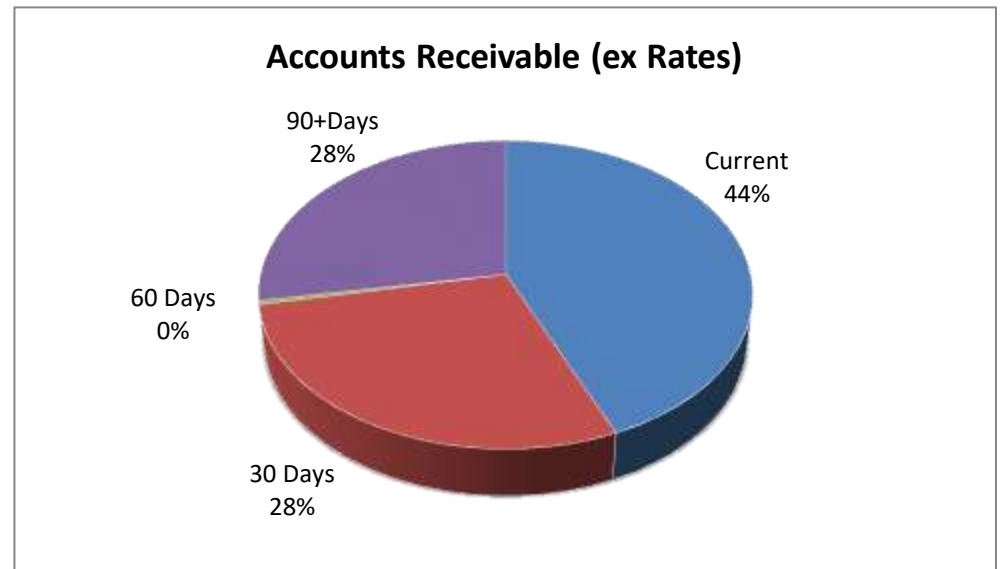


Comments/Notes - Receivables Rates and Rubbish

Accounts Receivable

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Sundry Debtors	2,381.41	10,778.08	156.74	10,551.43
Pensioner Rebates	-			
Emergency Services Levy	14,200.01			
	16,581.42	10,778.08	156.74	10,551.43
		Total Outstanding		38,067.67

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables General

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2020

8: GRANTS AND CONTRIBUTIONS

Program/Provider	Purpose	c/fwd 1 July 2020	Received 2020/21	Expended 2020/21	Closing Balance
GOVERNANCE		\$			
Department of Local Govt	Amalgamation (Bhill & Tamb)	51,505.52	0.00	0.00	51,505.52
TOTALS		51,505.52	0.00	0.00	51,505.52

Comments - Grants and Contributions

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2020

9. CASH BACKED RESERVES

	Budget 2020/21				Actual 2020/21			
	Opening Balance	Transfers To	Transfers From	Closing Balance	Opening Balance	Transfers To	Transfers From	Closing Balance
Leave Reserve	112,800	51,800	(82,700)	81,900	112,774.20	0.00	0.00	112,774.20
Plant Reserve	324,400	304,000	(455,000)	173,400	324,387.87	0.00	0.00	324,387.87
Building Reserve	355,700	55,000	0	410,700	355,734.03	0.00	0.00	355,734.03
Information Technology Reserve	53,400	10,900	(12,000)	52,300	53,400.62	0.00	0.00	53,400.62
Tambellup Rec Ground & Pavilion Reserve	57,400	5,900	0	63,300	57,353.08	0.00	0.00	57,353.08
Broomehill Rec Complex Reserve	95,900	10,100	0	106,000	95,883.48	0.00	0.00	95,883.48
Building Maintenance Reserve	22,300	23,000	0	45,300	22,314.96	0.00	0.00	22,314.96
Sandalwood Villas Reserve	93,300	11,200	0	104,500	93,276.36	0.00	0.00	93,276.36
Bhill Synthetic Bowling Green Reserve	75,200	9,600	0	84,800	75,191.48	0.00	0.00	75,191.48
Refuse Sites Post Closure Management Reserve	31,900	5,500	0	37,400	31,954.54	0.00	0.00	31,954.54
Lavieville Lodge Reserve	80,800	11,100	(25,000)	66,900	80,769.88	0.00	0.00	80,769.88
Townscape Plan Implementation Reserve	272,700	27,500	(300,000)	200	272,694.35	0.00	0.00	272,694.35
Tambellup Synthetic Bowling Green Reserve	23,000	7,800	0	30,800	23,065.89	0.00	0.00	23,065.89
Tourism & Economic Development Reserve	50,600	700	(10,000)	41,300	50,576.23	0.00	0.00	50,576.23
	1,649,400	534,100	(884,700)	1,298,800	1,649,376.97	0.00	0.00	1,649,376.97

In accordance with council resolutions in relation to each reserve account, the purpose for which the funds are set aside are as follows:

Reserve name

- | | |
|--|--|
| Leave Reserve | - to be used to meet the Councils Long Service Leave liability for its employees. |
| Plant Reserve | - to be used for the purchase of plant and equipment in accordance with the Plant Replacement Program. |
| Building Reserve | - to be used to finance replacement, major repair or construction of new Shire buildings, and costs associated with subdivision of land. |
| Information Technology Reserve | - to be used to purchase, replace or upgrade computer hardware, software and associated equipment |
| Tambellup Recreation Ground & Pavilion Reserve | - to be used to maintain and develop sport and recreational facilities at the Tambellup Recreation Ground and Pavilion. |
| Broomehill Recreation Complex Reserve | - to be used for works at the Broomehill Recreation Complex in agreeance with the Complex Management Committee |
| Building Maintenance Reserve | - to be used to fund building maintenance requirements for all Shire owned buildings. |
| Sandalwood Villas Reserve | - to be utilised towards upgrade and maintenance of the 6 units at Sandalwood Villas. |
| Broomehill Synthetic Bowling Green Reserve | - to be used for the future replacement of the synthetic bowling green at the Broomehill Recreational Complex. |
| Refuse Sites Post Closure Management Reserve | - to meet the financial requirements for the closure of the Broomehill and Tambellup landfill sites when their useful life expires |
| Lavieville Lodge Reserve | - to be utilised towards upgrade and maintenance of the 4 units at Lavieville Lodge. |
| Townscape Plan Implementation Reserve | - to be used for implementation of the Townscape Plans for the Broomehill and Tambellup townsites. |
| Tambellup Synthetic Bowling Green Reserve | - to be used for the future replacement of the synthetic bowling green at the Tambellup Sportsground |
| Tourism & Economic Development Reserve | - to be used to progress tourism & economic development opportunities in the Shire. |

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2020

10. DISPOSALS OF ASSETS

The following assets have been disposed of during the period under review:

	Budget 2020/21				Actual 2020/21			
	Net Book Value	Sale Proceeds	Profit	Loss	Net Book Value	Sale Proceeds	Profit	Loss
By program:								
<i>Governance</i>								
Ford Ranger XLT dual cab - OTA	34,200	40,000	5,800	0	0.00	0.00	0.00	0.00
Ford Everest Wagon - BH000	46,800	40,000	0	(6,800)	0.00	0.00	0.00	0.00
<i>Housing</i>								
11 Lavarock Street, Broomehill	102,200	200,000	97,800	0	0.00	0.00	0.00	0.00
20 Henry Street, Tambellup	102,200	200,000	97,800	0	0.00	0.00	0.00	0.00
27 East Terrace, Tambellup	64,600	200,000	135,400	0	0.00	0.00	0.00	0.00
<i>Transport</i>								
Caterpillar Grader - BH006	186,800	120,000	0	(66,800)	0.00	0.00	0.00	0.00
Caterpillar Backhoe - BH013	92,200	80,000	0	(12,200)	0.00	0.00	0.00	0.00
Caterpillar Road Broom	8,000	5,000	0	(3,000)	0.00	0.00	0.00	0.00
Ford Ranger XLT with canopy - 1TA	41,800	38,000	0	(3,800)	0.00	0.00	0.00	0.00
Ford Ranger dual cab - TA052	38,700	33,000	0	(5,700)	0.00	0.00	0.00	0.00
Ford Ranger Wildtrak - TA001	44,200	44,000	0	(200)	0.00	0.00	0.00	0.00
Ford Ranger Wildtrak - TA001	44,200	44,000	0	(200)	0.00	0.00	0.00	0.00
Ford Ranger dual cab - BH00	34,600	30,000	0	(4,600)	0.00	0.00	0.00	0.00
Ford Ranger extra cab - BH014	35,700	35,000	0	(700)	0.00	0.00	0.00	0.00
Ford Ranger dual cab - BH003	43,000	38,000	0	(5,000)	0.00	0.00	0.00	0.00
Ford Ranger dual cab - TA005	35,100	30,000	0	(5,100)	0.00	0.00	0.00	0.00
<i>Economic Services</i>								
Lot 19 Taylor Street, Tambellup	28,300	50,000	21,700	0	0.00	0.00	0.00	0.00
	982,600	1,227,000	358,500	(114,100)	0.00	0.00	0.00	0.00
By Class:								
Land and Buildings	297,300	650,000	352,700	0	0.00	0.00	0.00	0.00
Plant and Equipment	685,300	577,000	5,800	(114,100)	0.00	0.00	0.00	0.00
	982,600	1,227,000	358,500	(114,100)	0.00	0.00	0.00	0.00

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2020

11: OPERATING REVENUE AND EXPENSE

	Budget Revenue 2020/21	Budget Expense 2020/21	Actual Revenue 2020/21	Actual Expense 2020/21
GENERAL PURPOSE FUNDING				
Rate Revenue	2,607,200	(202,500)	21,672.39	(2,618.13)
General Purpose Funding	855,900	0	0.00	0.00
Other General Purpose Funding	25,400	(70,000)	31.07	(1,789.29)
TOTAL GENERAL PURPOSE FUNDING	3,488,500	(272,500)	21,703.46	(4,407.42)
GOVERNANCE				
Members Of Council	16,000	(513,300)	0.00	(30,667.93)
Administration General	47,800	0	2,318.28	(86,012.67)
Other Governance	4,000	(68,300)	0.00	(2,246.00)
TOTAL GOVERNANCE	67,800	(581,600)	2,318.28	(118,926.60)
LAW, ORDER & PUBLIC SAFETY				
Fire Prevention	285,700	(205,700)	115.14	(8,193.98)
Animal Control	8,200	(90,700)	182.50	(4,297.60)
Other Law, Order & Public Safety	0	(1,000)	0.00	0.00
TOTAL LAW,ORDER & PUBLIC SAFETY	293,900	(297,400)	297.64	(12,491.58)
HEALTH				
Maternal & Infant Health	600	(15,900)	0.00	(40.86)
Health Inspection & Administration	2,300	(24,000)	0.00	(1,472.74)
Preventative Services - Pest Control	0	(13,200)	0.00	0.00
TOTAL HEALTH	2,900	(53,100)	0.00	(1,513.60)
EDUCATION & WELFARE				
Other Education	38,800	(45,100)	0.00	(1,113.26)
Other Welfare	80,000	(50,000)	0.00	0.00
TOTAL EDUCATION & WELFARE	118,800	(95,100)	0.00	(1,113.26)
HOUSING				
Staff Housing	371,000	0	0.00	(2,193.71)
Other Housing	180,500	(188,100)	7,581.36	(8,775.02)
TOTAL OTHER HOUSING	551,500	(188,100)	7,581.36	(10,968.73)
COMMUNITY AMENITIES				
Household Refuse	63,500	(257,800)	167.28	(2,411.62)
Protection Of The Environment	2,500	(2,500)	0.00	0.00
Town Planning & Regional Development	8,000	(77,300)	147.00	0.00
Other Community Amenities	11,400	(44,500)	751.05	(337.86)
Public Conveniences	0	(67,400)	0.00	(1,916.39)
TOTAL COMMUNITY AMENITIES	85,400	(449,500)	1,065.33	(4,665.87)

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2020

11: OPERATING REVENUE AND EXPENSE

	Budget Revenue 2020/21	Budget Expense 2020/21	Actual Revenue 2020/21	Actual Expense 2020/21
RECREATION & CULTURE				
Public Halls & Civic Centres	172,600	(295,500)	409.08	(9,680.74)
Other Sport & Recreation	421,000	(898,000)	396.59	(25,925.77)
Libraries	100	(135,100)	1.82	(118.14)
Other Culture	0	(58,400)	935.91	(7,499.19)
TOTAL RECREATION & CULTURE	593,700	(1,387,000)	1,743.40	(43,223.84)
TRANSPORT				
Road Construction	1,649,400	0	0.00	0.00
Streets Roads Bridges & Depot Maint	375,800	(2,751,000)	1,380.00	(138,841.51)
Transport - Other	18,200	(84,200)	1,303.12	(31.77)
TOTAL TRANSPORT	2,043,400	(2,835,200)	2,683.12	(138,873.28)
ECONOMIC SERVICES				
Rural Services	0	(1,500)	0.00	0.00
Tourism & Area Promotion	226,700	(172,100)	268.18	(6,792.92)
Building Control	12,200	(56,500)	166.20	(298.21)
Other Economic Services	226,300	(130,100)	686.67	(3,364.64)
TOTAL ECONOMIC SERVICES	465,200	(360,200)	1,121.05	(10,455.77)
OTHER PROPERTY & SERVICES				
Private Works	5,000	(3,500)	1,419.92	(248.48)
Public Works Overhead	2,700	(900)	0.00	6,785.75
Plant Operation Costs	50,000	0	3,266.77	(21,811.16)
Workers Compensation	0	0	0.00	0.00
Salaries & Wages	0	0	0.00	(43,959.84)
Unclassified	29,700	(34,500)	2,379.00	(2,754.00)
TOTAL OTHER PROPERTY & SERVICES	87,400	(38,900)	7,065.69	(61,987.73)
TOTAL OPERATING	7,798,500	(6,558,600)	45,579.33	(408,627.68)

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2020

12: CAPITAL DISPOSALS AND ACQUISITIONS

		Budget Revenue 2020/21	Budget Expense 2020/21	Actual Revenue 2020/21	Actual Expense 2020/21
GOVERNANCE					
Administration PC's upgrade	F&E	0	(12,000)	0.00	0.00
Bhill Admin Building - enclose carport/install roller doors	BS	0	(17,000)	0.00	0.00
Plant Replacement					
Ford Ranger dual cab - OTA (sale of)	P&E	40,000	0	0.00	0.00
Ford Everest wagon - BH000	P&E	40,000	(51,000)	0.00	0.00
Total		80,000	(80,000)	0.00	0.00
LAW, ORDER & PUBLIC SAFETY					
Broomehill Fire Shed	BS	0	(155,000)	0.00	(75,750.45)
Total		0	(155,000)	0.00	(75,750.45)
EDUCATION & WELFARE					
Youth Centre Tambellup (DCP funding)	BS	0	(80,000)	0.00	0.00
Total		0	(80,000)	0.00	0.00
HOUSING					
Independent Living Units - Broomehill	BNS	0	(50,000)	0.00	(1,807.53)
Staff housing - 4x2 Lathom St, Broomehill	BNS	0	(50,000)	0.00	(1,035.37)
Staff housing - 3x2 Leven St, Broomehill	BNS	0	(50,000)	0.00	(1,035.38)
Staff housing - 3x2 Taylor St, Tambellup	BNS	0	0	0.00	(442.23)
Sale of 11 Lavarock Street, Broomehill	BNS	200,000	0	0.00	0.00
Sale of 20 Henry Street, Tambellup	BNS	200,000	0	0.00	0.00
Sale of 27 East Terrace, Tambellup	BNS	200,000	0	0.00	0.00
GROH Housing - 4x2 Parnell St, Tambellup	BNS	0	0	0.00	(1,261.89)
GROH Housing - 3x2 Taylor St, Tambellup	BNS	0	0	0.00	(2,280.58)
GROH Housing - 3x2 Taylor St, Tambellup	BNS	0	0	0.00	(2,122.64)
Unit 1 Lavieville Lodge - renovations	BNS	0	(25,000)	0.00	0.00
Total		600,000	(175,000)	0.00	(9,985.62)
COMMUNITY AMENITIES					
Bhill Cemetery - gazebo, bench seating	I-O	0	(21,500)	0.00	0.00
Total		0	(21,500)	0.00	0.00
RECREATION & CULTURE					
Broomehill Hall - security upgrades windows/doors	BS	0	(8,500)	0.00	0.00
Tambellup Pavilion - drinking fountains	BS	0	(9,000)	0.00	0.00
Broomehill RSL Hall - toilet upgrades	BS	0	(19,000)	0.00	0.00
Broomehill Rec Complex upgrades (DCP funding)	I-P	0	(150,000)	0.00	0.00
Holland Park - nature play (DCP funding)	I-P	0	(100,000)	0.00	0.00
Town Square development - Tambellup (DCP funding/Reserve)	I-P	0	(495,000)	0.00	0.00
Total		0	(781,500)	0.00	0.00
TRANSPORT					
Tambellup Depot - perimeter fencing & parking	BS	0	(15,000)	0.00	0.00
Tambellup Depot - concrete bays in machinery shed	BS	0	(20,000)	0.00	0.00
Plant Replacement					
Caterpillar Grader - BH006	P&E	120,000	(350,000)	0.00	0.00
Caterpillar Backhoe - BH013	P&E	80,000	(210,000)	0.00	0.00
Caterpillar Road Broom	P&E	5,000	(35,000)	0.00	0.00
Ford Ranger XLT with canopy - 1TA	P&E	38,000	(49,000)	0.00	0.00
Ford Ranger dual cab - TA052	P&E	33,000	(43,000)	0.00	0.00
Ford Ranger Wildtrak - TA001	P&E	88,000	(96,000)	0.00	0.00
Ford Ranger dual cab - BH00	P&E	30,000	(40,000)	0.00	0.00
Ford Ranger extra cab - BH014	P&E	35,000	(50,000)	0.00	0.00
Ford Ranger dual cab - BH003	P&E	38,000	(48,000)	0.00	0.00
Ford Ranger dual cab - TA005	P&E	30,000	(40,000)	0.00	0.00
Sundry Plant	P&E	0	(20,000)	0.00	0.00

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2020

12: CAPITAL DISPOSALS AND ACQUISITIONS

		Budget Revenue 2020/21	Budget Expense 2020/21	Actual Revenue 2020/21	Actual Expense 2020/21
TRANSPORT					
<i>Townscape</i>					
Town/Streetscape works - Broomehill (DCP funding/Reserve)	I-P	0	(210,000)	0.00	0.00
Town/Streetscape works - Tambellup (DCP funding)	I-P	0	(100,000)	0.00	0.00
<i>Road Construction</i>					
<i>Regional Road Group</i>					
Tambellup West Rd - pavement repair & reseal	I-R	0	(69,500)	0.00	0.00
Pootenup Road - pavement repair & reseal	I-R	0	(106,200)	0.00	0.00
Toolbrunup Road - pavement repair, widen shoulders & reseal	I-R	0	(300,000)	0.00	0.00
Broomehill-Kojonup Road - pavement repair & reseal	I-R	0	(120,000)	0.00	0.00
Gnowangerup-Tambellup Road - pavement repair & reseal	I-R	0	(288,000)	0.00	0.00
<i>Black Spot</i>					
Flat Rocks / Greenhills South Road	I-R	0	(121,700)	0.00	0.00
Tieline / Moultryerup Road	I-R	0	(108,700)	0.00	0.00
Tieline / Norrish Road	I-R	0	(92,400)	0.00	0.00
<i>Roads to Recovery</i>					
Pallinup Road - seal	I-R	0	(220,000)	0.00	0.00
Warrenup Road - stabilise & reseal failed sthn section	I-R	0	(25,500)	0.00	0.00
<i>Local Roads & Community Infrastructure Program</i>					
Nymbup Road - repair & extend culverts	I-R	0	(20,000)	0.00	0.00
Etna Road - repair & extend culverts	I-R	0	(20,000)	0.00	0.00
Journal Street - widen seal, kerb & footpath (PO to C/Park)	I-R	0	(55,000)	0.00	0.00
Kerbing - town streets	I-R	0	(21,000)	0.00	0.00
Beejenup Road - resheeting - slk 6.20 to 7.44	I-R	0	(30,000)	0.00	0.00
Birt Road - resheeting 2-3kms	I-R	0	(30,000)	0.00	0.00
Paul Valley Road - resheeting 2-3kms	I-R	0	(60,000)	0.00	0.00
Yetermerup Road - resheeting 2-3kms	I-R	0	(60,000)	0.00	0.00
Stirling Access Road - resheeting 2-3kms	I-R	0	(60,000)	0.00	0.00
Flat Rocks Road - resheeting 2-3kms	I-R	0	(85,000)	0.00	0.00
<i>Footpaths</i>					
Footpath Plan	I-F	0	(35,000)	0.00	(79,400.00)
Add back Job Depreciation	I-R	0	120,200	0.00	0.00
Total		497,000	(3,133,800)	0.00	(79,400.00)
ECONOMIC SERVICES					
Holland Track Interpretive Centre (DCP funding)	BS	0	(115,000)	0.00	0.00
Chalets - Broomehill Caravan Park	BS	0	(240,000)	0.00	(13,698.33)
Water Harvesting - CBH Dam to Complex/Caravan Park	I-O	0	0	0.00	(1,523.82)
Sale of Lot 19 Taylor St, Tambellup	LF	50,000	0	0.00	0.00
Water efficiencies - Tambellup (DCP funding)	I-W	0	(25,000)	0.00	0.00
Water efficiencies - Broomehill (DCP funding)	I-W	0	(25,000)	0.00	0.00
Water tanks adjacent to standpipes (4 locations)	I-W	0	(55,000)	0.00	0.00
Total		50,000	(460,000)	0.00	(15,222.15)
Total		1,227,000	(4,886,800)	0.00	(180,358.22)

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2020

12: CAPITAL DISPOSALS AND ACQUISITIONS

		Budget Revenue 2020/21	Budget Expense 2020/21	Actual Revenue 2020/21	Actual Expense 2020/21
LAND HELD FOR RESALE	LR	0	0	0.00	0.00
LAND - FREEHOLD	LF	50,000	0	0.00	0.00
BUILDINGS - NON SPECIALISED	BNS	600,000	(175,000)	0.00	(9,985.62)
BUILDINGS - SPECIALISED	BS	0	(678,500)	0.00	(89,448.78)
PLANT & EQUIPMENT	P&E	577,000	(1,032,000)	0.00	0.00
FURNITURE & EQUIPMENT	F&E	0	(12,000)	0.00	0.00
INFRASTRUCTURE - ROADS	I-R	0	(1,772,800)	0.00	0.00
INFRASTRUCTURE - FOOTPATHS	I-F	0	(35,000)	0.00	(79,400.00)
INFRASTRUCTURE - PARKS & OVALS	I-P	0	(1,055,000)	0.00	0.00
INFRASTRUCTURE - WATER SUPPLY	I-W	0	(105,000)	0.00	0.00
INFRASTRUCTURE - OTHER	I-O	0	(21,500)	0.00	(1,523.82)
		1,227,000	(4,886,800)	0.00	(180,358.22)
RESERVE TRANSFERS - from/(to)					
Leave Reserve		82,700	(51,800)	0.00	0.00
Plant Replacement Reserve		455,000	(304,000)	0.00	0.00
Building Reserve		0	(55,000)	0.00	0.00
Computer Reserve		12,000	(10,900)	0.00	0.00
Tambellup Rec Ground & Pavilion Reserve		0	(5,900)	0.00	0.00
Broomehill Rec Complex Reserve		0	(10,100)	0.00	0.00
Building Maintenance Reserve		0	(23,000)	0.00	0.00
Sandalwood Villas Reserve		0	(11,200)	0.00	0.00
Broomehill Synthetic Bowling Green Replacement Reserve		0	(9,600)	0.00	0.00
Refuse Sites Post Closure Management Reserve		0	(5,500)	0.00	0.00
Lavieville Lodge Reserve		25,000	(11,100)	0.00	0.00
Townscape Plan Implementation Reserve		300,000	(27,500)	0.00	0.00
Tambellup Synthetic Bowling Green Replacement Reserve		0	(7,800)	0.00	0.00
Tourism & Economic Development Reserve		10,000	(700)	0.00	0.00
		884,700	(534,100)	0.00	0.00
LOANS					
Loan Repayments		0	(123,500)	0.00	0.00
Proceeds from New Loans		0	0	0.00	0.00
Proceeds - Short Term Loan Facilities		600,000	0	0.00	0.00
Repayment- Short Term Loan Facilities		0	(600,000)	0.00	0.00
		600,000	(723,500)	0.00	0.00
TOTAL CAPITAL		2,711,700	(6,144,400)	0.00	(180,358.22)

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2020

13: TRUST FUND

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows -

Description	Opening Balance 1 July 2020	Amount Received	Amount Paid	Closing Balance
Broomehill Liaison Group	1,243.74	0.00	0.00	1,243.74
Fire Prevention	5,834.27	0.00	0.00	5,834.27
Youth Support Donations	130.00	0.00	0.00	130.00
Tourism Donations	43.83	0.00	0.00	43.83
Roadwise	329.18	0.00	0.00	329.18
Broomehill Dramatic Society	3,417.86	0.00	0.00	3,417.86
Rates - held in trust upon sale of property	4,149.34	0.00	0.00	4,149.34
	15,148.22	0.00	0.00	15,148.22

<i>Policy No:</i>	3.1 PURCHASING POLICY
<i>Policy Objective:</i>	To deliver a best practice approach and procedures to internal purchasing for the Shire.
<i>Minute No:</i>	081008
<i>Date of adoption:</i>	13th October 2008
<i>Date of Amendment:</i>	19th November 2015
<i>Date of Review:</i>	

1. POLICY

The Shire of Broomehill-Tambellup is committed to applying the objectives, principles and practices outlined in this Policy, to all purchasing activity and to ensuring alignment with the Shire's strategic and operational objectives.

2. OBJECTIVES

The Shire's purchasing activities will:

- a) Achieve best value for money that considers sustainable benefits, such as; environmental, social and local economic factors;
- b) Foster economic development by maximising participation of local businesses in the delivery of goods and services;
- c) Use consistent, efficient and accountable purchasing processes and decision-making, including; competitive quotation processes, assessment of best value for money and sustainable procurement outcomes for all purchasing activity, including tender exempt arrangements;
- d) Apply fair and equitable competitive purchasing processes that engage potential suppliers impartially, honestly and consistently;
- e) Commit to probity and integrity, including the avoidance of bias and of perceived and actual conflicts of interest;
- f) Comply with the *Local Government Act 1995*, *Local Government (Functions and General) Regulations 1996*, other relevant legislation, Codes of Practice, Standards and the Shire's Policies and procedures;
- g) Ensure purchasing outcomes contribute to efficiencies (time and resources) for the Shire of Broomehill-Tambellup.
- h) Identify and manage risks arising from purchasing processes and purchasing outcomes in accordance with the Shire's Risk Management framework;
- i) Ensure records evidence purchasing activities in accordance with the *State Records Act 2000* and the Shire's Record Keeping Plan;
- j) Ensure confidentiality that protects commercial-in-confidence information and only releases information where appropriately approved.

3. ETHICS & INTEGRITY

The Shire's Code of Conduct applies when undertaking purchasing activities and decision making, requiring Council Members and employees to observe the highest standards of ethics and integrity and act in an honest and professional manner at all times.

4. VALUE FOR MONEY

The Shire will apply value for money principles in critically assessing purchasing decisions and acknowledges that the lowest price may not always be the most advantageous.

4.1 Assessing Value for Money

Value for money assessment will consider:

- a) All relevant Total Costs of Ownership (TCO) and benefits including; transaction costs associated with acquisition, delivery, distribution, and other costs such as, but not limited to; holding costs, consumables, deployment, training, maintenance and disposal;
- b) The technical merits of the goods or services being offered in terms of compliance with specifications, contractual terms and conditions and any relevant methods of assuring quality. This includes but is not limited to an assessment of compliances, the supplier's resource availability, capacity and capability, value-adds offered, warranties, guarantees, repair and replacement policies and response times, ease of inspection and maintenance, ease of after sales service, ease of communications, etc.
- c) The supplier's financial viability and capacity to supply without the risk of default, including the competency of the prospective suppliers in terms of managerial and technical capabilities and compliance history;
- d) A strong element of competition by obtaining a sufficient number of competitive quotations consistent with this Policy, where practicable;
- e) The safety requirements and standards associated with both the product design and the specification offered by suppliers and the evaluation of risk arising from the supply, operation and maintenance;
- f) The environmental, economic and social benefits arising from the goods, services or works required, including consideration of these benefits in regard to the supplier's operations, in accordance with this Policy and any other relevant Shire Policy including Local Economic Benefit; and
- g) Analysis and management of risks and opportunities that may be associated with the purchasing activity, potential supplier/s and the goods or services required.

5. PURCHASING THRESHOLDS AND PRACTICES

5.1 Defining the Purchasing Value

The Shire will apply reasonable and consistent methodologies to assess and determine Purchasing Values, which ensure:

- a) The appropriate purchasing threshold and practice is applied in all purchasing activities; and
- b) Wherever possible, purchasing activity for the same category of supply is aggregated into single contract arrangements to achieve best value and efficiency in future purchasing activities where the requirements are able to be provided by a single supplier.

A **category of supply** can be defined as groupings of similar goods or services with common: supply and demand drivers; market characteristics; or suppliers.

(1) Strategic Purchasing Value Assessments

The Shire will periodically review recent past purchasing activity across its operations to identify categories of supply for which the Shire will have continuing need and which can be aggregated into single contract arrangements in order to achieve best value for money and efficiency in future purchasing activity.

The assessment of aggregated expenditure for the same category of supply capable of being supplied by a single supplier will determine the Purchasing Value threshold applicable to future purchasing activity.

(2) Individual Purchasing Value Assessments

In any case, where there is no relevant current contract, each purchasing activity is to assess the Purchasing Value based upon the following considerations:

- a) Exclusive of Goods and Services Tax (GST); and
- b) The estimated total expenditure for the proposed supply including the value of all contract extension options and where applicable, the total cost of ownership considerations.
- c) The appropriate length of a contract is to be determined based on market volatility, ongoing nature of supply, historical purchasing evidence and estimated future purchasing requirements.
- d) Requirements must not be split to avoid purchasing or tendering thresholds [F&G Reg. 12].

The calculated estimated Purchasing Value will determine the applicable threshold and purchasing practice to be undertaken.

5.2 Table of Purchasing Thresholds and Practices

(1) Supplier Order of Priority

The Shire will consider and apply, where applicable, the following Supplier Order of Priority:

Priority 1:	Existing Prequalified Supplier Panel or other Contract Current contracts, including a Panel of Prequalified Suppliers or contracted supplier, must be used where the Shire's supply requirements can be met through the existing contract. If the Shire does not have a current contract relevant to the required supply, then a relevant WALGA PSA is to be used.
Priority 2:	Local Suppliers Where the Purchasing Value does not exceed the tender threshold and a relevant local supplier is capable of providing the required supply, the Shire will ensure that wherever possible quotations are obtained from local suppliers permanently located within the District as a first priority, and those permanently located within surrounding Districts as the second priority. If no relevant local supplier is available, then a relevant WALGA PSA may be used.

<p>Priority 3:</p>	<p>Tender Exempt - WALGA Preferred Supplier Arrangement (PSA)</p> <p>Use a relevant WALGA PSA regardless of whether or not the Purchasing Value will exceed the tender threshold.</p> <p>However, if a relevant PSA exists but an alternative supplier is considered to provide best value, then the CEO, or an officer authorised by the CEO, must approve the alternative supplier. Reasons for not using a PSA may include:</p> <p>Local supplier availability (that are not within the PSA); or,</p> <p>Social procurement – preference to use Aboriginal business or Disability Enterprise.</p> <p>If no relevant WALGA PSA is available, then a relevant State Government CUA may be used.</p>
<p>Priority 4:</p>	<p>Tender Exempt - WA State Government Common Use Arrangement (CUA)</p> <p>Use a relevant CUA regardless of whether or not the Purchasing Value will exceed the tender threshold.</p> <p>However, if a relevant CUA exists, but an alternative supplier is considered to provide best value for money, then the proposed alternative supplier must be approved by the CEO, or an officer authorised by the CEO.</p> <p>If no relevant CUA is available, then a Tender Exempt <i>[F&G Reg. 11(2)]</i> arrangement may be used.</p>
<p>Priority 5:</p>	<p>Other Tender Exempt arrangement <i>[F&G Reg. 11(2)]</i></p> <p>Regardless of whether or not the Purchasing Value will exceed the tender threshold, the Shire will investigate and seek quotations from tender exempt suppliers, and will specifically ensure that wherever possible quotations are obtained from a WA Disability Enterprise and / or an Aboriginal Owned Business that is capable of providing the required supply.</p>
<p>Priority 6:</p>	<p><u>Other Suppliers</u></p> <p>Where there is no relevant existing contract or tender exempt arrangement available, purchasing activity from any other supplier is to be in accordance with relevant Purchasing Value Threshold and Purchasing Practice specified in the table below.</p>

(2) Purchasing Practice Purchasing Value Thresholds

The Purchasing Value, assessed in accordance with clause 1.4.1, determines the Purchasing Practice to be applied to the Shire's purchasing activities.

Purchase Value Threshold (ex GST)	Purchasing Practice
Up to \$1,000 (ex GST)	Small incidental purchases made from local suppliers with a running monthly account up to the value of \$1,000 do not require quotations or purchase orders eg. groceries from the Deli, workshop supplies from the garage. All care and responsibility must still be taken by all employees.
From \$1,001 to \$5,000 (ex GST)	Obtain at least one (1) verbal or written quotation from a suitable supplier in accordance with the Supplier Order of Priority detailed in clause 5.2(1). The purchasing decision is to be evidenced in accordance with the Shire's Record Keeping Plan.
From \$5,001 and up to \$40,000 (ex GST)	Seek at least three (3) verbal or written quotations from suitable suppliers in accordance with the Supplier Order of Priority detailed in clause 5.2(1). If purchasing from a WALGA PSA, CUA or other tender exempt arrangement, a minimum of one (1) written quotation is to be obtained. The purchasing decision is to be based upon assessment of the suppliers response to: <ul style="list-style-type: none"> • a brief outline of the specified requirement for the goods; services or works required; and • Value for Money criteria, not necessarily the lowest price. The purchasing decision is to be evidenced using the Brief Evaluation Report Template retained in accordance with the Shire's Record Keeping Plan.
From \$40,001 and up to \$149,999 (ex GST)	Seek at least three (3) written quotations from suitable suppliers in accordance with the Supplier Order of Priority detailed in clause 5.2(1) except if purchasing from a WALGA PSA, CUA or other tender exempt arrangement, where a minimum of one (1) written quotation is to be obtained. The purchasing decision is to be based upon assessment of the suppliers' responses to: <ul style="list-style-type: none"> • a brief outline of the specified requirement for the goods; services or works required; and • Value for Money criteria, not necessarily the lowest quote. The purchasing decision is to be evidenced using the Brief Evaluation Report Template retained in accordance with the Shire's Record Keeping Plan.

<p>From \$150,000 and up to \$250,000 (ex GST)</p>	<p>Seek at least three (3) written responses from suppliers by invitation under a formal Request for Quotation in accordance with the Supplier Order of Priority detailed in clause 5.2(1).</p> <p>The purchasing decision is to be based upon assessment of the suppliers response to:</p> <ul style="list-style-type: none"> • a detailed written specification for the goods, services or works required; and • pre-determined selection criteria that assesses all best and sustainable value considerations. <p>The procurement decision is to be evidenced using the Evaluation Report template retained in accordance with the Shire's Record Keeping Plan.</p>
<p>Over \$250,000 (ex GST)</p>	<p>Tender Exempt arrangements (i.e. WALGA PSA, CUA or other tender exemption under <i>F&G Reg.11(2)</i>) require at least three (3) written responses from suppliers by invitation under a formal Request for Quotation in accordance with the Supplier Order of Priority detailed in clause 5.2(1).</p> <p><u>OR</u></p> <p>Public Tender undertaken in accordance with the <i>Local Government Act 1995</i> and relevant Shire Policy and procedures.</p> <p>The Tender Exempt or Public Tender purchasing decision is to be based on the suppliers response to:</p> <ul style="list-style-type: none"> • a detailed specification; and • pre-determined selection criteria that assesses all best and sustainable value considerations. <p>The purchasing decision is to be evidenced using the Evaluation Report template retained in accordance with the Shire's Record Keeping Plan.</p>
<p>Emergency Purchases (Within Budget) Refer to Clause 1.4.3</p>	<p>Where goods or services are required for an emergency response and are within scope of an established Panel of Pre-qualified Supplier or existing contract, the emergency supply must be obtained from the Panel or existing contract using relevant unallocated budgeted funds.</p> <p>If there is no existing Panel or contract, then clause 5.2(1) Supplier Order of Priority will apply wherever practicable.</p> <p>However, where due to the urgency of the situation; a contracted or tender exempt supplier is unable to provide the emergency supply <u>OR</u> compliance with this Purchasing Policy would cause unreasonable delay, the supply may be obtained from any supplier capable of providing the emergency supply. However, an emergency supply is only to be obtained to the extent necessary to facilitate the urgent emergency response and must be subject to due consideration of best value and sustainable practice.</p> <p>The rationale for policy non-compliance and the purchasing decision must be evidenced in accordance with the Shire's Record Keeping Plan.</p>

<p>Emergency Purchases (No budget allocation available)</p> <p>Refer for Clause 1.4.3</p>	<p>Where no relevant budget allocation is available for an emergency purchasing activity then, in accordance with s.6.8 of the <i>Local Government Act 1995</i>, the President must authorise, in writing, the necessary budget adjustment prior to the expense being incurred.</p> <p>The CEO is responsible for ensuring that an authorised emergency expenditure under s.6.8 is reported to the next ordinary Council Meeting.</p> <p>The Purchasing Practices prescribed for Emergency Purchases (within budget) above, then apply.</p>
<p>LGIS Services</p> <p>Section 9.58(6)(b)</p> <p>Local Government Act</p>	<p>The suite of LGIS insurances are established in accordance with s.9.58(6)(b) of the <i>Local Government Act 1995</i> and are provided as part of a mutual, where WALGA Member Local Governments are the owners of LGIS. Therefore, obtaining LGIS insurance services is available as a member-base service and is not defined as a purchasing activity subject to this Policy.</p> <p>Should Council resolve to seek quotations from alternative insurance suppliers, compliance with this Policy is required.</p>

5.3 Emergency Purchases

Emergency purchases are defined as the supply of goods or services associated with:

- a) A local emergency and the expenditure is required (within existing budget allocations) to respond to an imminent risk to public safety, or to protect or make safe property or infrastructure assets; OR
- b) A local emergency and the expenditure is required (with no relevant available budget allocation) to respond to an imminent risk to public safety, or to protect or make safe property or infrastructure assets in accordance with s.6.8 of the *Local Government Act 1995* and Functions and General Regulation 11(2)(a); OR
- c) A State of Emergency declared under the *Emergency Management Act 2005* and therefore, Functions and General Regulations 11(2)(aa), (ja) and (3) apply to vary the application of this policy.

Time constraints, administrative omissions and errors do not qualify for definition as an emergency purchase. Instead, every effort must be made to research and anticipate purchasing requirements in advance and to allow sufficient time for planning and scoping proposed purchases and to then obtain quotes or tenders, as applicable.

5.4 Inviting Tenders though not required to do so

The Shire may determine to invite Public Tenders, despite the estimated Purchase Value being less than the \$250,000 prescribed tender threshold, but only where an assessment determines that the purchasing requirement cannot be met through a tender exempt arrangement and the use of a public tender process will enhance; value for money, efficiency, risk mitigation and sustainable procurement benefits.

In such cases, the tender process must comply with the legislative requirements and the Shire's tendering procedures [*F&G Reg.13*].

5.5 Expressions of Interest

Expressions of Interest (EOI) will be considered as a prerequisite to a tender process [F&G Reg.21] where the required supply evidences one or more of the following criteria:

- a) Unable to sufficiently scope or specify the requirement;
- b) There is significant variability for how the requirement may be met;
- c) There is potential for suppliers to offer unique solutions and / or multiple options for how the purchasing requirement may be obtained, specified, created or delivered;
- d) Subject to a creative element; or
- e) Provides a procurement methodology that allows for the assessment of a significant number of potential tenderers leading to a shortlisting process based on non-price assessment.

All EOI processes will be based upon qualitative and other non-price information only.

5.6 Unique Nature of Supply (Sole Supplier)

An arrangement with a supplier based on the unique nature of the goods or services required or for any other reason, where it is unlikely that there is more than one potential supplier may only be approved where the:

- a) purchasing value is estimated to be over \$5,000; and
- b) purchasing requirement has been documented in a detailed specification; and
- c) specification has been extensively market tested and only one potential supplier has been identified as being capable of meeting the specified purchase requirement; and
- d) market testing process and outcomes of supplier assessments have been evidenced in records, inclusive of a rationale for why the supply is determined as unique and why quotations / tenders cannot be sourced through more than one potential supplier.

An arrangement of this nature will only be approved for a period not exceeding one (1) year. For any continuing purchasing requirement, the approval must be re-assessed before expiry, to evidence that only one potential supplier still genuinely exists.

5.7 Anti-Avoidance

The Shire will not conduct multiple purchasing activities with the intent (inadvertent or otherwise) of "splitting" the purchase value or the contract value, so that the effect is to avoid a particular purchasing threshold or the need to call a Public Tender. This includes the creation of two or more contracts or creating multiple purchase order transactions of a similar nature.

5.8 Contract Renewals, Extensions and Variations

Where a contract has been entered into as the result of a publicly invited tender process, then *Functions and General Regulation 21A* applies.

For any other contract, the contract must not be varied unless

- a) The variation is necessary in order for the goods or services to be supplied and does not change the scope of the contract; or
- b) The variation is a renewal or extension of the term of the contract where the extension or renewal options were included in the original contract.

Upon expiry of the original contract, and after any options for renewal or extension included in the original contract have been exercised, the Shire is required to review the purchasing requirements and commence a new competitive purchasing process in accordance with this Policy.

6. SUSTAINABLE PROCUREMENT

The Shire is committed to implementing sustainable procurement by providing a preference to suppliers that demonstrate sustainable business practices (social advancement, environmental protection and local economic benefits).

The Shire will apply Sustainable Procurement criteria as part of the value for money assessment to ensure that wherever possible our suppliers demonstrate outcomes which contribute to improved environmental, social and local economic outcomes.

Sustainable Procurement can be demonstrated as being internally focussed (i.e. operational environmental efficiencies or employment opportunities and benefits relating to special needs), or externally focussed (i.e. initiatives such as corporate philanthropy).

Requests for Quotation and Tenders will include a request for Suppliers to provide information regarding their sustainable practices and/or demonstrate that their product or service offers enhanced sustainable benefits.

6.1 Local Economic Benefit

The Shire promotes economic development through the encouragement of competitive participation in the delivery of goods and services by local suppliers permanently located within its District first, and secondly, those permanently located within its broader region.

As much as practicable, the Shire will:

- a) consider buying practices, procedures and specifications that encourage the inclusion of local businesses and the employment of local residents;
- b) consider indirect benefits that have flow on benefits for local suppliers (i.e. servicing and support);
- c) ensure that procurement plans, and analysis is undertaken prior to develop Requests to understand local business capability and local content availability where components of goods or services may be sourced from within the District for inclusion in selection criteria;
- d) explore the capability of local businesses to meet requirements and ensure that Requests for Quotation and Tenders are designed to accommodate the capabilities of local businesses;
- e) avoid bias in the design and specifications for Requests for Quotation and Tenders – all Requests must be structured to encourage local businesses to bid;
- f) consider the adoption of Key Performance Indicators (KPIs) within contractual documentation that require successful Contractors to increase the number of employees from the District first; and
- g) provide adequate and consistent information to local suppliers.

To this extent, a weighted qualitative criterion will be included in the selection criteria for Requests for Quotation and Tenders where suppliers are located within the boundaries of the Shire, or substantially demonstrate a benefit or contribution to the local economy.

6.2 Socially Sustainable Procurement

The Shire will support the purchasing of requirements from socially sustainable suppliers such as Australian Disability Enterprises and Aboriginal businesses wherever a value for money assessment demonstrates benefit towards achieving the Shire's strategic and operational objectives.

A qualitative weighting will be used in the evaluation of Requests for Quotes and Tenders to provide advantages to socially sustainable suppliers in instances where the below tender exemptions are not exercised.

(1) Aboriginal Businesses

Functions and General Regulation 11(2)(h) provides a tender exemption if the goods or services are supplied by a person on the Aboriginal Business Directory WA published by the Chamber of Commerce and Industry of Western Australia, or Australian Indigenous Minority Supplier Office Limited (trading as Supply Nation), where the consideration under contract is \$250,000 or less, or worth \$250,000 or less.

The Shire will first consider undertaking a quotation process with other suppliers (which may include other registered Aboriginal Businesses as noted in *F&G Reg.11(2)(h)*) to determine overall value for money for the Shire.

Where the Shire makes a determination to contract directly with an Aboriginal Business for any amount up to and including \$250,000 (ex GST), it must be satisfied through alternative means that the offer truly represents value for money.

If the contract value exceeds \$50,000 (ex GST), a formal Request for Quotation will be issued to the relevant Aboriginal business. The rationale for making the purchasing decision must be recorded in accordance with the Shire's Record Keeping Plan.

(2) Australian Disability Enterprises

Functions and General Regulation 11(2)(i) provides a tender exemption if the goods or services are supplied by an Australian Disability Enterprise.

The Shire will first consider undertaking a quotation process with other suppliers (which may include other Australian Disability Enterprises) to determine overall value for money for the Shire.

Where the Shire makes a determination to contract directly with an Australian Disability Enterprise for any amount, including an amount over the Tender threshold of \$250,000 (ex GST), it must be satisfied through alternative means that the offer truly represents value for money.

If the contract value exceeds \$50,000 (ex GST), a formal Request for Quotation will be issued to the relevant Aboriginal business. The rationale for making the purchasing decision must be recorded in accordance with the Shire's Record Keeping Plan.

6.3 Environmentally Sustainable Procurement

The Shire will support the purchasing of recycled and environmentally sustainable products whenever a value for money assessment demonstrates benefit toward achieving the Shire's strategic and operational objectives.

Qualitative weighted selection criteria will be used in the evaluation of Requests for Quote and Tenders to provide advantages to suppliers which:

- a) demonstrate policies and practices that have been implemented by the business as part of its operations;
- b) generate less waste material by reviewing how supplies, materials and equipment are manufactured, purchased, packaged, delivered, used, and disposed; and

- c) encourage waste prevention, recycling, market development and use of recycled/recyclable materials.

7. PANELS OF PRE-QUALIFIED SUPPLIERS

7.1 Objectives

The Shire will consider creating a Panel of Pre-qualified Suppliers (“Panel”) when a range of similar goods and services are required to be purchased on a continuing and regular basis.

Part of the consideration of establishing a panel includes:

- a) there are numerous potential suppliers in the local and regional procurement related market sector(s) that satisfy the test of ‘value for money’;
- b) the Panel will streamline and will improve procurement processes; and
- c) the Shire has the capability to establish a Panel, and manage the risks and achieve the benefits expected of the proposed Panel through a Contract Management Plan.

7.2 Establishing and Managing a Panel

If the Shire decides that a Panel is to be created, it will establish the panel in accordance with the Regulations.

Panels will be established for one supply requirement, or a number of similar supply requirements under defined categories. This will be undertaken through an invitation procurement process advertised via a state-wide notice.

Panels may be established for a maximum of three (3) years. The length of time of a Local Panel is decided with the approval of the CEO.

Evaluation criteria will be determined and communicated in the application process by which applications will be assessed and accepted.

In each invitation to apply to become a pre-qualified supplier, the Shire will state the expected number of suppliers it intends to put on the panel.

If a Panel member leaves the Panel, the Shire will consider replacing that organisation with the next ranked supplier that meets/exceeds the requirements in the value for money assessment – subject to that supplier agreeing. The Shire will disclose this approach in the detailed information when establishing the Panel.

A Panel contract arrangement needs to be managed to ensure that the performance of the Panel Contract and the Panel members under the contract are monitored and managed. This will ensure that risks are managed and expected benefits are achieved. A Contract Management Plan should be established that outlines the requirements for the Panel Contract and how it will be managed.

7.3 Distributing Work amongst Panel Members

To satisfy Regulation 24AD(5) of the Regulations, when establishing a Panel of pre-qualified suppliers, the detailed information associated with each invitation to apply to join the Panel will prescribe one of the following as to whether the Shire intends to:

- a) obtain quotations from each pre-qualified supplier on the Panel with respect to all discreet purchases; or
- b) purchase goods and services exclusively from any pre-qualified supplier appointed to that Panel, and under what circumstances; or
- c) develop a ranking system for selection to the Panel, with work awarded in accordance with the Regulations.

In considering the distribution of work among Panel members, the detailed information will also prescribe whether:

- a) each Panel member will have the opportunity to bid for each item of work under the Panel, with pre-determined evaluation criteria forming part of the invitation to quote to assess the suitability of the supplier for particular items of work. Contracts under the pre-qualified panel will be awarded on the basis of value for money in every instance; or
- b) work will be awarded on a ranked basis, which is to be stipulated in the detailed information set out under *Functions and General Regulation 24AD(5)(f)* when establishing the Panel.
 - i. The Shire will invite the highest ranked Panel member, who is to give written notice as to whether to accept the offer for the work to be undertaken.
 - ii. Should the offer be declined, an invitation to the next ranked Panel member is to be made and so forth until a Panel member accepts a Contract.
 - iii. Should the list of Panel members invited be exhausted with no Panel member accepting the offer to provide goods/services under the Panel, the Shire may then invite suppliers that are not pre-qualified under the Panel, in accordance with the Purchasing Thresholds stated in clause 1.4.2(2) of this Policy.
 - iv. When a ranking system is established, the Panel will not operate for a period exceeding 12 months.

In every instance, a contract must not be formed with a pre-qualified supplier for an item of work beyond 12 months, which includes options to extend the contract.

7.4 Purchasing from the Panel

The invitation to apply to be considered to join a panel of pre-qualified suppliers must state whether quotations are either to be invited to every Panel member (within each category, if applicable) of the Panel for each purchasing requirement, whether a ranking system is to be established, or otherwise.

7.5 Communications with Panel Members

The Shire will ensure clear, consistent and regular communication with Panel Members.

Each quotation process, including the invitation to quote, communications with Panel members, quotations received, evaluation of quotes and notification of award communications must all be captured in accordance with the Shire's Record Keeping Plan. A separate file is to be maintained for each quotation process made under each Panel that captures all communications between the Shire and Panel members.

8. RECORD KEEPING

All Local Government purchasing activity, communications and transactions must be evidenced and retained as local government records in accordance with the *State Records Act 2000* and the Shire's Record Keeping Plan.

In addition, the Shire must consider and will include in each contract for the provision of works or services, the contractor's obligations for creating, maintaining and where necessary the transferral of records to the Shire relevant to the performance of the contract.

9. PURCHASING POLICY NON-COMPLIANCE

The Purchasing Policy is mandated under the *Local Government Act 1995* and Regulation 11A of the *Local Government (Functions and General) Regulations 1996* and therefore the policy forms part of the legislative framework in which the Local Government is required to conduct business.

Where legislative or policy compliance is not reasonably able to be achieved, records must evidence the rationale and decision making processes that substantiate the non-compliance.

Purchasing activities are subject to internal and external financial and performance audits, which examine compliance with legislative requirements and the Shire's policies and procedures.

If non-compliance with; legislation, this Purchasing Policy or the Code of Conduct, is identified it must be reported to the Chief Executive officer or the Manager of Finance and Administration.

A failure to comply with legislation or policy requirements, including compliance with the Code of Conduct when undertaking purchasing activities, may be subject to investigation, with findings to be considered in context of the responsible person's training, experience, seniority and reasonable expectations for performance of their role.

Where a breach is substantiated it may be treated as:

- a) an opportunity for additional training to be provided;
- b) a disciplinary matter, which may or may not be subject to reporting requirements under the *Public Sector Management Act 1994*; or
- c) where the beach is also identified as potentially serious misconduct, the matter will be reported in accordance with the *Corruption, Crime and Misconduct Act 2003*.

Plant Maintenance Report - August 2020

Reg No.	Description	Current Kms/Hrs	Next Service	Year of Manufacture	Year of Purchase	Changeover	Comments
OTA	Ford Ranger Ute			2019	2019	1 yr / 15,000km	
1TA	Ford Ranger Ute	7520	30,000	2020	2020	1 yr / 30,000 kms	
BH00	Ford Ranger D-Cab	12,275	15,000	2020	2020	1 yr / 30,000 kms	
BH000	Ford Everest Trend		2000	2020	2020	1yr / 25,000 km	Replaced faulty front park sensor
BH001	CAT Vibe Roller	1,500	2,000	2019	2019	8 yrs / 8000 hrs	Serviced @ 1500 hrs & replaced RH side mirror bracket
BH002	ISUZU Flatbed Truck	35,932	45,000	2016	2016	7 yrs / 250,000km	
BH003	Ford Ranger D-Cab	12,102	15,000	2020	2020	1 yr / 30,000 km	
BH004	CAT 12M Grader	1,844	2,000	2017	2018	8 yrs / 8,000 hrs	Fixed hydraulic oil leak
BH005	Cat Multi tyre Roller	942	1,000	2018	2018	8 yrs / 8000 hrs	CB antenna replaced
BH006	CAT 12M	8,251	8,500	2012	2012	8 yrs / 8,000 hrs	Dismantled to replace oil pump (in progress)
BH007	Toro Mower	1020	1200	2016	2016	5 yrs / 5,000 hrs	Replaced blades
BH009	Izusu 150 Truck	7,449	10,000	2019	2019	1 yr / 30,000 km	
BH012	Isuzu Fire Truck		Jan-41				Refitted mudguard extension
BH013	Cat 444F Backhoe	2,846	3,000	2013	2013	10 yrs / 8,000 hrs	
BH014	Ford Ranger Space Cab	49,023	60,000	2018	2018	1 yr / 30,000 km	
BHT0	Kenworth Truck	109,563	110,000	2016	2017	5 yrs / 250,000 km	Replaced wiring harness connector
BHT84	Toro Groundmaster 3500D Mower	1,174	1,200	2013	2013		
BHT92	CAT Skid Steer 299D2XHP	1,258	1,500	2017	2017	8 yrs / 8,000hrs	
BHT125	Mack Curser 8 Wheel Tipper	195,985	190,000	2013	2013	5 yrs / 250,000 km	
BHT1624	Fuel trailer			2015	2016		Unused
BHT1633	Tandem Axle Dolly	60073		2015	2015		
TA001	Ford Ranger Ute	15,000	15,000	2020	2020	1 yr / 30,000 kms	Due for service/changeover
TA005	Ford Ranger Ute	18,200	30,000	2020	2020	1 yr / 30,000 kms	
TA017	Isuzu Tipper	27,751	30,000	2019	2019	5 yrs / 200,000 km	
TA052	Ford Ranger D-Cab	5,176	15,000	2020	2020	1 yr 30,000 km	
TA06	Jet Patcher Isuzu	156,104	170,000	2007	2010	8 yrs / 8,000 hrs	Waiting for heating elements
TA18	12M Grader	4,000	4,500	2016	2016	7 yrs / 8,000 hrs	Serviced @ 4000 hrs, replaced moulboard wearplates
TA281	930K Loader	5,371	5,500	2014	2014	8 yrs / 8,000 hrs	
TA386	Isuzu Tipper	11,483	20,000	2019	2019	5 yrs / 200,000 km	
TA2251	3 Axle Float Trailer				2009		
TA417	John Deere Gator		250	2019	2019		
1 TIU 961	Papas Tandem Fuel Trailer			2008			
1TMR361	Rockwheeler Side Tipper Trailer			2012	2012		
1TMR367	Tandem Axle Dolly						
BKTBR	Skid Steer Bucket Broom			2013			
1TLT850	Loadstar 8x5 Trailer			2011			
BH2085	Trailer for pump at town dam						

Reg No.	Description	Current Kms/Hrs	Next Service	Year of Manufacture	Year of Purchase	Changeover	Comments
BH2098	Boxtop Trailer						
BH2134	Trailer for Mobile Standpipe						
TA2129	Fuel Tanker						
BHT 1626	Papas Tandem Fuel Trailer						Dismantled tank
1TCY093	Papas Tandem Trailer						
1TIU961	8 x 5 Papas Fuel Trailer						
1TFH594	Loadstar Boxtop Trailer						
BHT 151	Reel Mower	50	500	2020	2020		Back lapping reel/sharpen
1TFD241	Boxtop Trailer for firefighting						
1TJX516	Plant Trailer for Mowers						
BHT1624	Fuel Trailer				2016		
1TOI298	Sign Trailer				2015		
Fogger	Fogger						
	Bucket Broom						Replaced cutting edge
STAB	Stabiliser attachment				2014		
CATBR 30	Caterpillar Broom						
	Cement Mixer						
	Tree Grab						Replaced hydraulic hose
	Wacker Packer						
	Tambellup Fogger						
	Broomehill Fogger						
	Trencher Attachment						
	TA Pressure Washer						
	Polesaw						
	Honda Pump						
	Chainsaw						Serviced
	Stihl concrete saw						
	Skid Steer Roller						
	Borer						
1TOI 298	Sign Trailer			2015			
BHT1636	Side Tip Trailer			2017	2017		
TORO 590	BH Golf Club Mower	4333		2016	2017		
	BH Honda Push Mower			2017	2017		
PFL	Fork Lift	1,340	1,500				
GENSET							
STIHL	Blower						
	BH Pressure Washer						
	Truck Hoist						
	Oil Dispenser						